

identified application be amended as follows.

IN THE CLAIMS

Please amend claims 8 and 9 by rewriting same to read as follows.

--8. (Twice Amended) An accounting system including an accounting center and a terminal device for communicating with the accounting center,

the terminal device comprising:

a first memory for storing accounting points;

a second memory for storing distributed information distributed from an external source; and

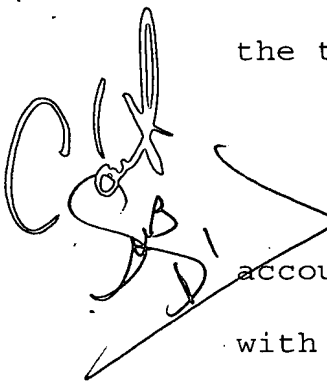
a controller for updating the accounting points stored in the first memory and for updating attributes of the distributed information when the distributed information is stored in the second memory,

wherein when the distributed information is stored into the second memory, the controller updates the attributes of the distributed information to an unavailable state and updates the accounting points stored in the first memory based on the distributed information and when the accounting

points are updated correctly, the controller updates the attributes of the distributed information from an unavailable state to the available state, and

the accounting center comprising:

accounting means for carrying out an accounting processing based on the accounting points transmitted from the terminal device.

 --9. (Twice Amended) An accounting system including an accounting center and a terminal device for communicating with the accounting center,

the terminal device comprising:

a first memory for storing accounting points;

a second memory for storing distributed information distributed from an external source;

a first controller for updating the accounting points stored in the first memory and for updating attributes of the distributed information when the distributed information is stored in the second memory; and

a second controller for making a request for purchasing the accounting points to the accounting center and for

updating the accounting points stored in the first memory based on an accounting processing corresponding to the accounting points executed at the accounting center, wherein

when the distributed information is stored in the second memory, the first controller updates the attributes of the distributed information to an unavailable state and updates the accounting points stored in the first memory based on the distributed information, and when the accounting points are not updated correctly, the second controller makes the request for purchasing the accounting points to the accounting center and updates the accounting points, and the first controller updates the attributes of the distributed information from the unavailable state to an available state, and

the accounting center comprising:

accounting means for carrying out an other accounting processing based on the request for purchasing the accounting [point information] points transmitted from the terminal device.--